 TUCSON UNIFIED SCHOOL DISTRICT GOVERNING BOARD POLICY	POLICY TITLE: Audits/Financial Monitoring
	POLICY CODE: DIF

Financial Monitoring and Audits

The Superintendent shall implement procedures that assure District compliance with all state and federal requirements for financial monitoring and audits. Such requirements may include, but are not limited to, procedural reviews by the Office of the Auditor General and the [federal Single Audit Act Amendments](#) and [Office of Management and Budget \(OMB\) Compliance Supplement June 2016](#).

Procurements

The procurement of the necessary services shall be consistent with the District's policies on bidding and purchasing procedures, including the provisions of the audit committee charter. Any allocation of costs for the services shall conform to the requirements of the [Uniform System of Financial Records \(USFR\)](#).

Fiscal management review; Final Reports are public records; shall be filed with appropriate authorities

A final report of each separate fiscal management review or audit shall be presented to the Board for examination and discussion. After a report has been presented to the Board, it will become a matter of public record, and its distribution will not be limited. Copies of a final report shall be filed with appropriate state and other authorities.


Roll Call Vote

The Governing Board shall publicly accept all audits and compliance questionnaires by roll call vote. ([A.R.S. 15-914\(H\)](#)).

Post on Website

Tucson Unified shall prominently post on its website home page a copy of its profile pages that displays the percentage of every dollar spent in the classroom by the District from the most recent status report issued by the Auditor General. [A.R.S. 41-1279.03\(9\)](#).

Adopted: August 14, 2018
 Revised: February 22, 2022

 TUCSON UNIFIED SCHOOL DISTRICT GOVERNING BOARD POLICY	POLICY TITLE: Audits/Financial Monitoring
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LEGAL REF.

ARS:

[15-213 – Procurement practices of school districts; violations; classification; definitions](#)

[15-239 - Audits](#)

[15-914- Financial & Compliance](#)

[Audits 15-2111 - Audit](#)

[41-1279.03 – Auditor General Powers and Duties](#)

[41-1279.04 – Authority to Examine Records](#)

[41-1279.05 – Confidential Records of Auditor General](#)

[41-1279.07 – Uniform Expenditure Reporting System](#)

[41-1279.21 – Powers & Duties of Auditor General](#)

[41-1279.22 – Duty to Make Records Available](#)

A.A.C.

[R7-2-902 – Independent Accounting Responsibilities USFR Audit Requirements](#)

[2 CFR Part 200 Appendix XI, Compliance Supplement OMB Circular A-133 Compliance Supplement 2016](#)

CROSS REF

[DJE - Purchasing Procedures](#)

[DJE-R – Purchasing Procedures Regulation](#)

[DIFA – Internal Auditing](#)

[DIFB - Fraud, Theft, or other Intentional Acts of Crime Discovered by the Internal Auditor](#)